



## PROPERTY OWNER'S OBJECTION TO CHANGE IN REPORTED EXEMPT COMPUTERS

**ALL INFORMATION REQUESTED ON THIS FORM MUST BE PROVIDED. FAILURE TO DO SO WILL RESULT IN THE BOA DENYING JURISDICTION ON THE APPEAL.**

**Filing Requirements** – Sec. 70.995 (8)(c) Wis. Stats. requires a state prescribed objection form be filed with the State Board of Assessors with a **\$45 FILING FEE** payable to the Wisconsin Department of Revenue. An objection is not considered filed until the fee is paid. The fee is waived if a prior year appeal on the same property is pending per Sec. 70.995 (8)(c) and (d). The objection form is used to appeal a change in the exemption status or value of equipment reported as computers on Schedule C and LC, Manufacturing Personal Property Return (Form M-P), or Schedule D-1, Statement of Personal Property (Form PA-003). A separate objection form and fee is required for each computer # (manufacturers) or local account # (non-manufacturers) being appealed.

Sec. 70.995 (8)(c)1 requires the appellant to provide the reason for the objection, an opinion of the correct full value assessment and the basis for the opinion. This information must be provided in Section 4, A through D of prescribed objection form PA-137. The appellant is required to provide evidence of notification date with the appeal. A copy of either the DATED Notice of Change in Exempt Computer Value, or Assessment Notice or letter, etc., must be provided. Submit the original plus one copy of the objection form, correspondence, and all supporting data.

**Personal Property Form** – Sec. 70.995(12)(a) requires the annual filing of the M-P Form, Wisconsin Manufacturing Personal Property Return for manufacturers. Form PA-003, Statement of Personal Property, is required from non-manufacturers under Sec. 70.35. The State Board of Assessors will deny jurisdiction on the objection if the completed form has not been filed.

**Agent Authorization** - If an agent is working on behalf of the property owner, written authorization from the property owner must accompany the objection form.

**Due Date** – The objection form and fee must be filed with the State Board of Assessors within 60 days of the issuance date on the Notice of Personal Property Assessment (manufacturers) or Notice of Change to Reported Exempt Computers (non-manufacturers). A postmark or delivery service ship date within 60 days of the issuance date serves as evidence of timely filing.

**Where To File** – Send the objection form, **\$45 FILING FEE** and supporting data to:

Street Address:

Wisconsin Department of Revenue  
State Board of Assessors  
Mail Drop 6-97  
2135 Rimrock Road  
Madison WI 53713

Mailing Address:

Wisconsin Department of Revenue  
State Board of Assessors  
Mail Drop 6-97  
PO Box 8971  
Madison WI 53708-8971

Telephone Number: 608-266-1147



# PROPERTY OWNER'S OBJECTION TO CHANGE IN REPORTED EXEMPT COMPUTERS

BOA# \_\_\_\_\_ - \_\_\_\_\_ -CE- \_\_\_\_\_  
(For Dept. Use Only)

## SECTION 1: PROPERTY OWNER AND PROPERTY INFORMATION (ALL MUST BE COMPLETED)

Name of Property Owner on Assessment Notice:	<b>IT IS REQUESTED THAT THIS OBJECTION BE REVIEWED</b>	
Mailing Address:	Signature of Owner/Authorized Agent:	Date:
City, State & Zip Code:	Print Name and Title:	
Street Address of Property:	Mailing Address:	
Taxation District (Municipality):	City, State & Zip Code:	
County:	Telephone Number:	Fax Number:

## SECTION 2: MANUFACTURER COMPLETE THIS INFORMATION (ALL MUST BE COMPLETED)

Provide Computer # of Property Being Appealed: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ -P- \_\_\_\_\_

Provide Date of Department of Revenue's Notice of Assessment (Attach Two Copies of Notice): \_\_\_\_\_

Provide Date Form M-P, Manufacturing Personal Property Return was Filed (Attach Two Copies of Form): \_\_\_\_\_

## SECTION 3: NON-MANUFACTURER COMPLETE THIS INFORMATION (ALL MUST BE COMPLETED)

Provide Local Account # of Property Being Appealed: \_\_\_\_\_

Provide Date of Assessor's Notice of Change to Reported Exempt Computers (Attach Two Copies of Notice): \_\_\_\_\_

Provide Date Form PA-003, Statement of Personal Property was Filed (Attach Two Copies of Form): \_\_\_\_\_

## SECTION 4: ALL APPELLANTS COMPLETE THIS INFORMATION (ALL MUST BE COMPLETED)

A. State the Original Value of Exempt Computers as Provided on Form M-P or PA-003:

B. What Value(s) were Changed to Taxable:

C. What Do You Think the Value Should Be: \$ \_\_\_\_\_. Why Do You Disagree With the Change:

D. Why Do You Think the Personal Property Should Be Exempt Under Sec. 70.11(39):

Sec. 70.995 (8)(c)2 allows you to submit additional information within 60 days of your appeal to the BOA to consider in reviewing the appeal. In order for the BOA to expedite the appeal process for you, answer the following questions:

Do you intend to submit supplemental information to support documentation provided in Section 4, C and D to the BOA within 60 days of the appeal date? (circle one) **Yes** **No**

If Yes, when will the supplemental information be supplied? (date) \_\_\_\_\_

If you would like to discuss your objection informally prior to the State Board of Assessors' action, please contact the DOR district office where the property is located.